

## Basic Practice Exercises 1–3

### Exercise 1 – Hudson Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**  
Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name ROSE	M. I.	Last Name HUDSON	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 2715 BISHOP CIRCLE	Apt#	City Your City	State YS      Zip Code Your ZIP
4. Contact Information Phone: 618-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 04/16/1988	6. Your Job Title MANAGER	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?  
☒ Single  
☐ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☐ No  
☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_  
☐ Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

• **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**

• **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

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## Exercise 1 – Hudson Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

- |                                     |                                     |                          |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)        |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)              |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)             |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)                                 |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)  |

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

- |                          |                                     |                          |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?   |

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

- |                          |                                     |                          |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)                                     |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)                                      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____    |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____                    |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?   |

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☒ You ☐ Spouse

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## Exercise 1 – Hudson Intake and Interview Sheet, page 3 of 4

### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? NONE

Are you or a member of your household considered disabled? ☐ Yes ☒ No

### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☐ Yes ☒ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☐ Yes ☒ No

If you are due a refund, would you like information on how to split your refund between accounts? ☐ Yes ☒ No

If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No

**Additional comments:**

**STOP HERE!**

**Thank you for completing this form.**

**Please give this form to the certified volunteer preparer for use in preparing your return.**

**Your Civil Rights are Protected:** It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

### **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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## Exercise 1 – Hudson Intake and Interview Sheet, page 4 of 4

### Section B. For Certified Volunteer Preparer Completion

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2** ☐

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_

#### Reminders

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

### Section C. For Certified Quality Reviewer Completion

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. **Sections A & B** of this form are complete.
  2. **Taxpayer's identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- ☐ **All tax law issues above have been addressed and necessary changes have been made.**
- ☐ **If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- ☐ **Correct SIDN and EFIN are shown on the return.**

#### Additional Tax Preparer Notes:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



## Interview Notes – Hudson

- Rose is enrolled as a full time student at the local college. She is in her junior year pursuing a degree in Business Management, for which she has a full scholarship.
- Rose is not married. She moved into her own apartment in March 2011. Her parents supported her until the end of February, and they continue to help her with her bills.
- She worked nights and weekends as a shift manager, and maintained the company's accounting records.
- If there is a refund, she wants it sent to her home. If she owes more taxes, she will pay by check.
- Rose wants to contribute to the Presidential Election Campaign Fund.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

<b>a</b> Employee's social security number 021-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
<b>b</b> Employer identification number (EIN) 10-XXXXXXX				<b>1</b> Wages, tips, other compensation \$31,914.52		<b>2</b> Federal income tax withheld \$2,985.75					
<b>c</b> Employer's name, address, and ZIP code JACK'S STEAKHOUSE 24 Bauer Street San Diego, CA 92109				<b>3</b> Social security wages \$31,914.52		<b>4</b> Social security tax withheld \$1,342.41					
				<b>5</b> Medicare wages and tips \$31,914.52		<b>6</b> Medicare tax withheld \$462.76					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff. Rose Hudson 2715 Bishop Circle Your City, State and Zip Code				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>					
				<b>14</b> Other		<b>12c</b>					
						<b>12d</b>					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State      Employer's state ID number YS      23-4567899		<b>16</b> State wages, tips, etc. \$31,914.52		<b>17</b> State income tax \$287.00		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax  
Statement

2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>Peoples Federal Bank</b> <b>P.O. Box 54321</b> <b>Phoenix, AZ 85026</b>		Payer's RTN (optional)	OMB No. 1545-0112  <b>2011</b>  Form <b>1099-INT</b>	<b>Interest Income</b>	
		<b>1</b> Interest income \$ <b>21.22</b>			
		<b>2</b> Early withdrawal penalty \$			
PAYER'S federal identification number <b>10-1XXXXXX</b>	RECIPIENT'S identification number <b>021-XX-XXXX</b>	<b>3</b> Interest on U.S. Savings Bonds and Treas. obligations \$ <b>15.00</b>			<b>Copy B For Recipient</b> <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
RECIPIENT'S name <b>Rose Hudson</b>  Street address (including apt. no.) <b>7 Eagle Lane</b> City, state, and ZIP code <b>Your City, State and ZIP Code</b>		<b>4</b> Federal income tax withheld \$	<b>5</b> Investment expenses \$		
		<b>6</b> Foreign tax paid \$	<b>7</b> Foreign country or U.S. possession		
		<b>8</b> Tax-exempt interest \$	<b>9</b> Specified private activity bond interest \$		
Account number (see instructions)		<b>10</b> Tax-exempt bond CUSIP no. (see instructions)			
Form <b>1099-INT</b> (keep for your records) Department of the Treasury - Internal Revenue Service					

## Exercise 2 – Beringer Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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**Section A. You should complete Pages 1-3**  
Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name MARY	M. I.	Last Name BERINGER	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1040 WILSON LANE	Apt#	City Your City	State YS      Zip Code Your ZIP
4. Contact Information Phone: 704-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 12/26/1953	6. Your Job Title SALES MANAGER	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?

☐ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☐ No

☒ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: 11/07/2011

☐ Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
COREY JOHNSON	10/30/96	SON	12	Y	S	Y	Y
ASIA JOHNSON	2/10/95	DAUGHTER	12	Y	S	Y	Y
ANGIE JESSE	6/20/34	MOTHER	12	Y	S	N	Y
BEVERLY CASH	07/16/58	FRIEND	8	Y	S	N	Y

• **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**

• To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

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## Exercise 2 – Beringer Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

- |                                     |                                     |                          |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)        |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)              |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)             |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)                                 |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)  |

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

- |                                     |                                     |                          |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?   |

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

- |                          |                                     |                          |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)                                     |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)                                      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____    |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____                    |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?   |

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse

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**Additional Information and Questions related to the preparation of your return**

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? NONE

Are you or a member of your household considered disabled? ☐ Yes ☒ No

**If you are due a refund or have a balance due:**

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☐ Yes ☒ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☐ Yes ☒ No

If you are due a refund, would you like information on how to split your refund between accounts? ☐ Yes ☒ No

If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No

**Additional comments:**

**STOP HERE!**

**Thank you for completing this form.**

**Please give this form to the certified volunteer preparer for use in preparing your return.**

**Your Civil Rights are Protected:** It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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## Exercise 2 – Beringer Intake and Interview Sheet, page 4 of 4

### Section B. For Certified Volunteer Preparer Completion

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2** ☐

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_

#### Reminders

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

### Section C. For Certified Quality Reviewer Completion

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. **Sections A & B** of this form are complete.
  2. **Taxpayer's identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- ☐ **All tax law issues above have been addressed and necessary changes have been made.**
- ☐ **If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- ☐ **Correct SIDN and EFIN are shown on the return.**

#### Additional Tax Preparer Notes:




## Interview Notes – Beringer

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- Mary has two children, Asia and Corey Johnson, who live with her full time. She paid all the household expenses and provided all of her children's support. Each child received \$1,785 in Social Security benefits which they deposited in their college fund accounts.
- Mary's mother, Angie Jesse, also lives with her full time and Mary provides over half of her support. Angie's only income is from Social Security and a small amount of bank interest. She spends her SSA benefits on her medical expenses and does not contribute to the household expenses.
- Mary does not want to contribute to the Presidential Election Campaign Fund.
- If there is a refund, she wants it sent to her home. If she has a balance due, she will pay by check.
- Mary's ex-husband, Karl Johnson, is deceased and she receives widow's benefits from Social Security and provides you with a Form SSA-1099 benefit statement. Mary had filed for Social Security benefits when Karl died, but payments had been delayed. In 2011, she received payments for 2009 and 2010 in addition to 2011.
- The AGI for Mary and Larry in 2009 was \$34,750, with no social security or tax exempt interest.
- The AGI for Mary and Larry in 2010 was \$35,363, with no social security or tax exempt interest.
- Mary and Larry Beringer's divorce decree was final on 11/07/2011.
- Mary's friend, Beverly Cash, lost her home and moved in with Mary April 18, 2011. She does not have any income and is currently looking for work. Mary would like to claim Beverly as a dependent.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

<b>a</b> Employee's social security number 031-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 11-0XXXXXX				<b>1</b> Wages, tips, other compensation \$35,688.72		<b>2</b> Federal income tax withheld \$1,025.90	
<b>c</b> Employer's name, address, and ZIP code Mount Peace Associates Inc. 1409 Mecklenburg Circle Charlotte, NC 28215				<b>3</b> Social security wages \$35,688.72		<b>4</b> Social security tax withheld \$1,498.93	
				<b>5</b> Medicare wages and tips \$35,688.72		<b>6</b> Medicare tax withheld \$517.49	
				<b>7</b> Social security tips		<b>8</b> Allocated tips	
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits	
<b>e</b> Employee's first name and initial Last name Suff. Mary Beringer 1040 Wilson Lane Your City, State and Zip Code				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>	
				<b>14</b> Other		<b>12c</b>	
						<b>12d</b>	
<b>f</b> Employee's address and ZIP code							
<b>15</b> State Employer's state ID number YS 34-5789123		<b>16</b> State wages, tips, etc. \$35,688.72		<b>17</b> State income tax \$360.00		<b>18</b> Local wages, tips, etc.	
						<b>19</b> Local income tax	
						<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
<b>2011</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name <b>MARY BERINGER</b>		Box 2. Beneficiary's Social Security Number <b>031-XX-XXXX</b>
Box 3. Benefits Paid in 2011 <b>\$24,750.00</b>	Box 4. Benefits Repaid to SSA in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) <b>\$24,750.00</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b>  Paid by check or direct deposit: \$24,750  Medicare Part B premiums deducted from your benefits:     Total Additions: Benefits for 2009: \$8,250 Benefits for 2010: \$8,250 Benefits for 2011: \$8,250		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>     Box 6. Voluntary Federal Income Tax Withholding   Box 7. Address <b>MARY BERINGER</b> <b>1040 WILSON LANE</b> <b>Your City, State and ZIP Code</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of May 15, 2011 - Subject to Change		
Form SSA-1099-SM (1-2011) <b>DO NOT RETURN THIS FORM TO SSA OR IRS</b>		

# Exercise 3 – Cunningham Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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## Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

## Part I. Your Personal Information

1. Your First Name CHARLOTTE	M. I.	Last Name CUNNINGHAM	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name ROBERT	M. I.	Last Name CUNNINGHAM	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1030 COREY WAY	Apt#	City Your City	State YS      Zip Code Your ZIP
4. Contact Information Phone: 215-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 01/21/1963	6. Your Job Title DENTAL ASSISTANT	Are you: 8. Totally and Permanently Disabled	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 11/11/1958	10. Spouse's Job Title DRIVER	Is Spouse: 12. Totally and Permanently Disabled	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

## Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?
- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2011? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- ☐ Widowed: Year of spouse's death: \_\_\_\_\_
2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
ANNIE CUNNINGHAM	9/16/90	DAUGHTER	12	Y	S	Y	Y

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

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### Exercise 3 – Cunningham Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

**Yes No Unsure**

- |                                     |                                     |                          |  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)                         |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)                               |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)                  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)                              |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>MEDICAL STUDY</u><br>(Forms W-2 G, 1099-MISC) |

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

**Yes No Unsure**

- |                                     |                                     |                          |  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?  |

**Part V. Life Events – In 2011 Did you (or your spouse):**

**Yes No Unsure**

- |                          |                                     |                          |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)                                       |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?     |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____                      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?<br>_____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?     |

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse

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Form **13614-C** (Rev. xx-xxxx)

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### Exercise 3 – Cunningham Intake and Interview Sheet, page 3 of 4

#### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? NONE

Are you or a member of your household considered disabled? ☐ Yes ☒ No

#### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☐ Yes ☒ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☐ Yes ☒ No

If you are due a refund, would you like information on how to split your refund between accounts? ☐ Yes ☒ No

If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No

Additional comments:

**STOP HERE!**

**Thank you for completing this form.**

**Please give this form to the certified volunteer preparer for use in preparing your return.**

**Your Civil Rights are Protected:** It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

#### **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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## Exercise 3 – Cunningham Intake and Interview Sheet, page 4 of 4

### Section B. For Certified Volunteer Preparer Completion

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2** ☐

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_

#### **Reminders**

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

#### **Additional Tax Preparer Notes:**


### Section C. For Certified Quality Reviewer Completion

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. **Sections A & B** of this form are complete.
  2. **Taxpayer's identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- ☐ **All tax law issues above have been addressed and necessary changes have been made.**
- ☐ **If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- ☐ **Correct SIDN and EFIN are shown on the return.**

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

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### Interview Notes – Cunningham

- Charlotte has not lived with her husband since October 2011, and he will not agree to file jointly with her. Her husband's name is Robert Cunningham (SSN 043-XX-XXXX).
- Charlotte has one daughter, Annie, who is a full time sophomore student at a private university. Annie received a full scholarship and grant to cover all of her college expenses.
- Charlotte provided all of Annie's support during the last year. Robert has agreed to pay Charlotte \$1,200 in child support until Annie graduates college. Charlotte received \$2,400 in child support payments for 2011.
- Robert has already submitted his tax return, and he did not itemize deductions for this filing year.
- Charlotte will take care of any amount due by check and wants any refund sent to her home address.
- She does not want to contribute to the Presidential Election Campaign Fund.
- Charlotte participated in a medical study and received \$1,000.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>PARKS MEDICAL CENTER</b> <b>Testing &amp; Development</b>  <b>1200 Carolina Drive</b> <b>Gastonia, NC 28054</b>		<b>1</b> Rents \$ <b>2</b> Royalties \$ <b>3</b> Other income \$ <b>1,000.00</b>	OMB No. 1545-0115  <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>
PAYER'S federal identification number  <b>12-2XXXXXX</b>	RECIPIENT'S identification number  <b>041-XX-XXXX</b>	<b>5</b> Fishing boat proceeds \$	<b>4</b> Federal income tax withheld \$	<b>Copy B For Recipient</b>
RECIPIENT'S name  <b>Charlotte Cunningham</b>  Street address (including apt. no.)  <b>1030 Corey Way</b>  City, state, and ZIP code <b>Your City, State and ZIP Code</b>		<b>7</b> Nonemployee compensation \$  <b>9</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	<b>8</b> Substitute payments in lieu of dividends or interest \$  <b>10</b> Crop insurance proceeds \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Account number (see instructions)		<b>11</b>	<b>12</b>	
<b>13</b> Excess golden parachute payments \$		<b>14</b> Gross proceeds paid to an attorney \$		
<b>15a</b> Section 409A deferrals \$	<b>15b</b> Section 409A income \$	<b>16</b> State tax withheld \$	<b>17</b> State/Payer's state no.	<b>18</b> State income \$

Form **1099-MISC**
(keep for your records)
Department of the Treasury - Internal Revenue Service

<b>a</b> Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">041-XX-XXXX</div>		Safe, accurate, <b>FAST!</b> Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 12-XXXXXX		<b>1</b> Wages, tips, other compensation <b>\$42,372.26</b>		<b>2</b> Federal income tax withheld <b>\$4,275.00</b>			
<b>c</b> Employer's name, address, and ZIP code SMILES R' US 416 Christian Court Philadelphia, PA 19119		<b>3</b> Social security wages <b>\$43,772.26</b>		<b>4</b> Social security tax withheld <b>\$1,838.43</b>			
		<b>5</b> Medicare wages and tips <b>\$43,772.26</b>		<b>6</b> Medicare tax withheld <b>\$634.70</b>			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
		<b>9</b>		<b>10</b> Dependent care benefits			
<b>d</b> Control number		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 <b>D</b> <b>\$1,400.00</b>			
<b>e</b> Employee's first name and initial      Last name      Suff. Charlotte Cunningham 1030 Corey Way Your City, State and Zip Code		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>			
		<b>14</b> Other		<b>12c</b>			
				<b>12d</b>			
<b>f</b> Employee's address and ZIP code		<b>15</b> State      Employer's state ID number YS      76-887684		<b>16</b> State wages, tips, etc. <b>\$42,372.26</b>		<b>17</b> State income tax <b>\$1,294.00</b>	
				<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax	
				<b>20</b> Locality name			

**Form W-2 Wage and Tax Statement**  
**2011**

Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Asia Financial Bank 1200 Tenth Street Hartford, CT 06101		Payer's RTN (optional)		OMB No. 1545-0112  <div style="font-size: 2em; font-weight: bold;">2011</div>		<b>Interest Income</b>			
		<b>1</b> Interest income \$ 121.58		Form <b>1099-INT</b>					
		<b>2</b> Early withdrawal penalty \$							
PAYER'S federal identification number 12-1XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	<b>3</b> Interest on U.S. Savings Bonds and Treas. obligations \$		<b>Copy B For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.					
RECIPIENT'S name Charlotte Cunningham		<b>4</b> Federal income tax withheld \$ 12.36						<b>5</b> Investment expenses \$	
Street address (including apt. no.) 2011 Livingstone Avenue		<b>6</b> Foreign tax paid \$						<b>7</b> Foreign country or U.S. possession	
City, state, and ZIP code Your City, State and ZIP Code		<b>8</b> Tax-exempt interest \$						<b>9</b> Specified private activity bond interest \$	
Account number (see instructions)		<b>10</b> Tax-exempt bond CUSIP no. (see instructions)							

**Form 1099-INT**

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Exercise 4 – Clark Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

### Part I. Your Personal Information

1. Your First Name WINDSOR	M. I. C	Last Name CLARK	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name TEENA	M. I. S	Last Name STEPHENS	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 11093 BRANDON WAY	Apt#	City Your City	State YS      Zip Code Your ZIP
4. Contact Information Phone: 704-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 12/30/1971	6. Your Job Title SUPERVISOR	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/14/1973	10. Spouse's Job Title OFFICE ASSISTANT	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

### Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2011? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

☐ Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
TORI CLARK	2/10/98	DAUGHTER	12	Y	S	Y	Y
CARENA CLARK	7/24/10	DAUGHTER	12	Y	S	N	Y

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

## Exercise 4 – Clark Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

- |                                     |                                     |                          |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)          |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)                |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)               |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)                                   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____<br>(Forms W-2 G, 1099-MISC) |

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

- |                                     |                                     |                          |  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?  |

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

- |                          |                                     |                          |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)                                     |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)                                      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____    |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____                    |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?   |

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

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## Exercise 4 – Clark Intake and Interview Sheet, page 3 of 4

### Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? NONE

Are you or a member of your household considered disabled? ☐ Yes ☒ No

### If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☐ Yes ☒ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☐ Yes ☒ No

If you are due a refund, would you like information on how to split your refund between accounts? ☐ Yes ☒ No

If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No

Additional comments:

**STOP HERE!**

**Thank you for completing this form.**

**Please give this form to the certified volunteer preparer for use in preparing your return.**

**Your Civil Rights are Protected:** It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

### **Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

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## Exercise 4 – Clark Intake and Interview Sheet, page 4 of 4

### Section B. For Certified Volunteer Preparer Completion

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2** ☐

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_

#### Reminders

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

### Section C. For Certified Quality Reviewer Completion

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. **Sections A & B** of this form are complete.
  2. **Taxpayer's identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- ☐ **All tax law issues above have been addressed and necessary changes have been made.**
- ☐ **If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- ☐ **Correct SIDN and EFIN are shown on the return.**

#### Additional Tax Preparer Notes:

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### Interview Notes – Clark

- Windsor and Teena were married on June 9, 2010. Windsor has one daughter from his previous marriage.
- Windsor's daughter, Tori, lived with him for the entire year. Tori's mother provided half of her support but will not claim Tori as a dependent on her tax return.
- Teena Clark, whose maiden name is Stephens, tells you she has not notified the Social Security Administration of her name change. (You should suggest that she contact the Social Security Administration to correct her name to match her social security number. This will prevent delays in processing the return and issuing refunds. It also safeguards any future social security benefits.)
- If there is a refund, the Clarks want it sent to their home. If they owe more taxes, they will pay by check.
- Neither wants to contribute to the Presidential Election Campaign Fund.
- The Clarks' correct street address is 110 Brandon Avenue.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, a certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

		<b>a</b> Employee's social security number <div style="border: 1px solid black; padding: 2px;">051-XX-XXXX</div>	OMB No. 1545-0008	<b>Safe, accurate, FAST! Use</b>		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>
<b>b</b> Employer identification number (EIN) <div style="border: 1px solid black; padding: 2px;">13-0XXXXXX</div>		<b>1</b> Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px;">\$20,187.37</div>	<b>2</b> Federal income tax withheld <div style="border: 1px solid black; padding: 2px;">\$3,562.97</div>			
<b>c</b> Employer's name, address, and ZIP code <div style="border: 1px solid black; padding: 2px;">           MARC TECKTRONICS            P.O. Box 1105            Charleston, SC 29403         </div>		<b>3</b> Social security wages <div style="border: 1px solid black; padding: 2px;">\$21,087.37</div>	<b>4</b> Social security tax withheld <div style="border: 1px solid black; padding: 2px;">\$885.67</div>			
		<b>5</b> Medicare wages and tips <div style="border: 1px solid black; padding: 2px;">\$21,087.37</div>	<b>6</b> Medicare tax withheld <div style="border: 1px solid black; padding: 2px;">\$305.77</div>			
		<b>7</b> Social security tips <div style="border: 1px solid black; padding: 2px;"></div>	<b>8</b> Allocated tips <div style="border: 1px solid black; padding: 2px;"></div>			
		<b>10</b> Dependent care benefits <div style="border: 1px solid black; padding: 2px;"></div>				
<b>d</b> Control number <div style="border: 1px solid black; padding: 2px;"></div>		<b>9</b> <div style="border: 1px solid black; padding: 2px;"></div>				
<b>e</b> Employee's first name and initial      Last name      Suff. <div style="border: 1px solid black; padding: 2px;">           Windsor C. Clark            3707 Minute Way            Your City, State and Zip Code         </div>		<b>11</b> Nonqualified plans <div style="border: 1px solid black; padding: 2px;"></div>	<b>12a</b> See instructions for box 12 <div style="border: 1px solid black; padding: 2px;">           D      \$900.00         </div>			
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <div style="border: 1px solid black; padding: 2px;"> <input type="checkbox"/>      <input checked="" type="checkbox"/>      <input type="checkbox"/> </div>	<b>12b</b> <div style="border: 1px solid black; padding: 2px;"></div>			
		<b>14</b> Other <div style="border: 1px solid black; padding: 2px;"></div>	<b>12c</b> <div style="border: 1px solid black; padding: 2px;"></div>			
		<b>12d</b> <div style="border: 1px solid black; padding: 2px;"></div>				
<b>15</b> State      Employer's state ID number <div style="border: 1px solid black; padding: 2px;">           YS      05-1881172         </div>	<b>16</b> State wages, tips, etc. <div style="border: 1px solid black; padding: 2px;">\$20,187.37</div>	<b>17</b> State income tax <div style="border: 1px solid black; padding: 2px;">\$423.00</div>	<b>18</b> Local wages, tips, etc. <div style="border: 1px solid black; padding: 2px;"></div>	<b>19</b> Local income tax <div style="border: 1px solid black; padding: 2px;"></div>	<b>20</b> Locality name <div style="border: 1px solid black; padding: 2px;"></div>	

**Form W-2 Wage and Tax Statement**  
**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

2011

Department of the Treasury—Internal Revenue Service

		<b>a</b> Employee's social security number <div style="border: 1px solid black; padding: 2px;">052-XX-XXXX</div>	OMB No. 1545-0008	<b>Safe, accurate, FAST! Use</b>		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>
<b>b</b> Employer identification number (EIN) <div style="border: 1px solid black; padding: 2px;">13-1XXXXXX</div>		<b>1</b> Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px;">\$33,959.24</div>	<b>2</b> Federal income tax withheld <div style="border: 1px solid black; padding: 2px;">\$1,560.25</div>			
<b>c</b> Employer's name, address, and ZIP code <div style="border: 1px solid black; padding: 2px;">           G.K. Associates, Inc.            618 Moss Lane            Statesville, NC 28677         </div>		<b>3</b> Social security wages <div style="border: 1px solid black; padding: 2px;">\$33,959.24</div>	<b>4</b> Social security tax withheld <div style="border: 1px solid black; padding: 2px;">\$1,426.08</div>			
		<b>5</b> Medicare wages and tips <div style="border: 1px solid black; padding: 2px;">\$33,959.24</div>	<b>6</b> Medicare tax withheld <div style="border: 1px solid black; padding: 2px;">\$492.34</div>			
		<b>7</b> Social security tips <div style="border: 1px solid black; padding: 2px;"></div>	<b>8</b> Allocated tips <div style="border: 1px solid black; padding: 2px;"></div>			
		<b>10</b> Dependent care benefits <div style="border: 1px solid black; padding: 2px;"></div>				
<b>d</b> Control number <div style="border: 1px solid black; padding: 2px;"></div>		<b>9</b> <div style="border: 1px solid black; padding: 2px;"></div>				
<b>e</b> Employee's first name and initial      Last name      Suff. <div style="border: 1px solid black; padding: 2px;">           Teena Clark            110 Brandon Avenue            Your City, State and Zip Code         </div>		<b>11</b> Nonqualified plans <div style="border: 1px solid black; padding: 2px;"></div>	<b>12a</b> See instructions for box 12 <div style="border: 1px solid black; padding: 2px;"></div>			
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <div style="border: 1px solid black; padding: 2px;"> <input type="checkbox"/>      <input checked="" type="checkbox"/>      <input type="checkbox"/> </div>	<b>12b</b> <div style="border: 1px solid black; padding: 2px;"></div>			
		<b>14</b> Other <div style="border: 1px solid black; padding: 2px;"></div>	<b>12c</b> <div style="border: 1px solid black; padding: 2px;"></div>			
		<b>12d</b> <div style="border: 1px solid black; padding: 2px;"></div>				
<b>15</b> State      Employer's state ID number <div style="border: 1px solid black; padding: 2px;">           YS      05-24567812         </div>	<b>16</b> State wages, tips, etc. <div style="border: 1px solid black; padding: 2px;">\$33,959.24</div>	<b>17</b> State income tax <div style="border: 1px solid black; padding: 2px;">\$779.00</div>	<b>18</b> Local wages, tips, etc. <div style="border: 1px solid black; padding: 2px;"></div>	<b>19</b> Local income tax <div style="border: 1px solid black; padding: 2px;"></div>	<b>20</b> Locality name <div style="border: 1px solid black; padding: 2px;"></div>	

**Form W-2 Wage and Tax Statement**  
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Department of the Treasury—Internal Revenue Service


<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no.  <b>ASP UNITED BANK</b> 11000 Cypress Blvd. Philadelphia, PA 19102		<b>1a</b> Total ordinary dividends \$ <b>187.00</b>	<div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-size: 0.8em;">Form <b>1099-DIV</b></div>	<div style="font-weight: bold;">Dividends and Distributions</div>	
		<b>1b</b> Qualified dividends \$			
		PAYER'S federal identification number  <b>13-2XXXXXX</b>			RECIPIENT'S identification number  <b>052-XX-XXXX</b>
RECIPIENT'S name  <b>Teena Clark</b>  Street address (including apt. no.) <b>110 Brandon Way</b>  City, state, and ZIP code <b>Your City, State and ZIP Code</b>  Account number (see instructions)		<b>2a</b> Total capital gain distr. \$	<b>2b</b> Unrecap. Sec. 1250 gain \$		
		<b>2c</b> Section 1202 gain \$	<b>2d</b> Collectibles (28%) gain \$		
		<b>3</b> Nondividend distributions \$		<b>4</b> Federal income tax withheld \$ <b>19.00</b>	
		<b>5</b> Investment expenses \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
		<b>6</b> Foreign tax paid \$			<b>7</b> Foreign country or U.S. possession
		<b>8</b> Cash liquidation distributions \$			<b>9</b> Noncash liquidation distributions \$
		<b>10</b> Tax-exempt bond CUSIP no. (see instructions)			
Form <b>1099-DIV</b> (keep for your records) Department of the Treasury - Internal Revenue Service					

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no.  <b>P &amp; A Financial Corporation</b> 124 E. Main Street Cherryville, NC 28021		Payer's RTN (optional)	<div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-size: 0.8em;">Form <b>1099-INT</b></div>	<div style="font-weight: bold;">Interest Income</div>	
		<b>1</b> Interest income \$ <b>217.00</b>			
		PAYER'S federal identification number  <b>13-3XXXXXX</b>			RECIPIENT'S identification number  <b>051-XX-XXXX</b>
RECIPIENT'S name  <b>Windsor C. Clark</b>  Street address (including apt. no.) <b>110 Brandon Way</b>  City, state, and ZIP code <b>Your City, State and ZIP Code</b>  Account number (see instructions)		<b>3</b> Interest on U.S. Savings Bonds and Treas. obligations \$	<b>4</b> Federal income tax withheld \$	<b>5</b> Investment expenses \$	
		<b>6</b> Foreign tax paid \$	<b>7</b> Foreign country or U.S. possession	<b>8</b> Tax-exempt interest \$	<b>9</b> Specified private activity bond interest \$
		<b>10</b> Tax-exempt bond CUSIP no. (see instructions)			
Form <b>1099-INT</b> (keep for your records) Department of the Treasury - Internal Revenue Service					

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no.  <b>Employment Security Commission</b> 701 W. Monroe Street Columbia, SC 29201		<b>1</b> Unemployment compensation \$ <b>8,250.00</b>	<div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-size: 0.8em;">Form <b>1099-G</b></div>	<div style="font-weight: bold;">Certain Government Payments</div>
		<b>2</b> State or local income tax refunds, credits, or offsets \$		
		PAYER'S federal identification number  <b>13-4XXXXXX</b>		
RECIPIENT'S name  <b>Windsor Clark</b>  Street address (including apt. no.) <b>110 Brandon Way</b>  City, state, and ZIP code <b>Your City, State and ZIP Code</b>  Account number (see instructions)		<b>3</b> Box 2 amount is for tax year	<b>4</b> Federal income tax withheld \$	
		<b>5</b> ATAA/RTAA payments \$	<b>6</b> Taxable grants \$	
		<b>7</b> Agriculture payments \$	<b>8</b> If checked, box 2 is trade or business income <input type="checkbox"/>	
		<b>9</b> Market gain \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		<b>10a</b> State <b>10b</b> State identification no. <b>11</b> State income tax withheld \$		
Form <b>1099-G</b> (keep for your records) Department of the Treasury - Internal Revenue Service				

## Basic Supplemental Exercise 1

1. Continue Exercise 1 (Hudson) received this Form W-2 after filing her 2011 tax return. Therefore, a Form 1040X must be prepared. Refer to *Publication 4012* for instructions on completing a Form 1040X when using electronic tax preparation software.

<b>a</b> Employee's social security number 021-XX-XXXX		OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>		 Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) 10-2XXXXXX		<b>1</b> Wages, tips, other compensation \$245.25		<b>2</b> Federal income tax withheld \$10.50			
<b>c</b> Employer's name, address, and ZIP code SISTERS' CAFE 1409 N. Allen Street, Apt. 200 Charlotte, NC 28216		<b>3</b> Social security wages \$245.25		<b>4</b> Social security tax withheld \$10.29			
		<b>5</b> Medicare wages and tips \$245.25		<b>6</b> Medicare tax withheld \$3.56			
		<b>7</b> Social security tips \$60.00		<b>8</b> Allocated tips \$60.00			
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial      Last name      Suff. Rose Hudson 709 E. 24th Street Your City, State and Zip Code		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12			
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>			
		<b>14</b> Other		<b>12c</b>			
				<b>12d</b>			
<b>f</b> Employee's address and ZIP code							
<b>15</b> State      Employer's state ID number YS      76-245433	<b>16</b> State wages, tips, etc. \$245.25	<b>17</b> State income tax \$15.80	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		

Form **W-2** Wage and Tax Statement      **2011**      Department of the Treasury—Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
 This information is being furnished to the Internal Revenue Service.

## Basic Comprehensive Problem

### Problem A – Scott Intake and Interview Sheet, page 1 of 4

Form <b>13614-C</b> (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB # 1545-1964
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#### Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

#### You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

#### Part I. Your Personal Information

1. Your First Name QUINCY	M. I. C	Last Name SCOTT	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name ALMA	M. I. V	Last Name SCOTT	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 609 PINE WAY	Apt#	City Your City	State YS      Zip Code Your ZIP
4. Contact Information Phone: 302-555-XXXX      Cell Phone:      E-mail:			
5. Your Date of Birth 08/15/1955	6. Your Job Title MACHINE OPERATOR	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 01/11/1956	10. Spouse's Job Title SCHOOL COUNSELOR	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

#### Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2011?      ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_

☐ Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
CHRISTIAN M. PETERSON	4/16/04	GRANDCHILD	12	Y	S	Y	Y
BEVERLY SCOTT	3/28/88	DAUGHTER	12	Y	S	Y	Y
MARC VASQUEZ	11/6/59	BROTHER	10	Y	S	N	Y

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**



## Problem A – Scott Intake and Interview Sheet, page 2 of 4

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

### Part III. Income – In 2011, did you (or your spouse) receive:

**Yes No Unsure**

- |                                     |                                     |                          |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)                    |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)                          |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)             |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)                         |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>GAMBLING</u><br>(Forms W-2 G, 1099-MISC) |

### Part IV. Expenses – In 2011 Did you (or your spouse) pay:

**Yes No Unsure**

- |                                     |                                     |                          |  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 8. Charitable contributions?   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?  |

### Part V. Life Events – In 2011 Did you (or your spouse):

**Yes No Unsure**

- |                          |                                     |                          |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)                                       |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?     |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____                      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much?<br>_____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?     |

**Presidential Election Campaign Fund:** (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☒ You ☐ Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2

**Additional Information and Questions related to the preparation of your return**

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? SPANISH

Are you or a member of your household considered disabled? ☒ Yes ☐ No

**If you are due a refund or have a balance due:**

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☒ Yes ☐ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☒ Yes ☐ No

If you are due a refund, would you like information on how to split your refund between accounts? ☒ Yes ☐ No

If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No

**Additional comments:**

**STOP HERE!**

**Thank you for completing this form.**

**Please give this form to the certified volunteer preparer for use in preparing your return.**

**Your Civil Rights are Protected:** It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

**Paperwork Reduction Act Notice**

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

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## Section B. For Certified Volunteer Preparer Completion

**Remember:** You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

**Must be completed by Certified Volunteer only if persons are listed in Part II Question 2**

**Check if persons are listed in Part II Question 2** ☐

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- \_\_\_\_\_
- \_\_\_\_\_
- ☐ Yes ☐ No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- \_\_\_\_\_
- \_\_\_\_\_

### Reminders

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

## Section C. For Certified Quality Reviewer Completion

**Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.**

1. **Sections A & B** of this form are complete.
  2. **Taxpayer's identity, address and phone numbers** were verified.
  3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
  4. **Filing Status** is correctly determined.
  5. **Personal and Dependency Exemptions** are entered correctly on the return.
  6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
  7. Any **Adjustments to Income** are correctly reported.
  8. **Standard, Additional or Itemized Deductions** are correct.
  9. All **credits** are correctly reported.
  10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- ☐ **All tax law issues above have been addressed and necessary changes have been made.**
- ☐ **If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- ☐ **Correct SIDN and EFIN are shown on the return.**

### Additional Tax Preparer Notes:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Interview Notes – Scott


- Beverly is a junior at a local college. She attends college full time and received a full scholarship. Beverly and her son, Christian M. Peterson, lived with her parents full time. Quincy and Alma indicated that they paid for day care for Christian while they both worked.
- Quincy wants to contribute to the Presidential Election Campaign Fund but Alma does not.
- Marc, Alma's brother, who is permanently and totally disabled, moved in with them in March 2011 after their parents died in February 2011. Marc does not provide more than half of his support.
- If they receive a refund, they want to purchase \$3,500 in savings bonds and deposit the remainder into their checking account. If they owe money, they want the IRS to take it directly from their checking account.

**Note:** Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.




## Line 7—Wages

a Employee's social security number 011-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 14-XXXXXX				1 Wages, tips, other compensation \$10,276.32		2 Federal income tax withheld \$1,283.00	
c Employer's name, address, and ZIP code LP Waste Management 1 Lincoln Plaza, Suite 3B Wilmington, DE 19850				3 Social security wages \$10,907.07		4 Social security tax withheld \$458.10	
				5 Medicare wages and tips \$10,907.07		6 Medicare tax withheld \$158.15	
				7 Social security tips		8 Allocated tips	
				9		10 Dependent care benefits	
d Control number				11 Nonqualified plans		12a See instructions for box 12 D \$630.75	
e Employee's first name and initial Last name Suff. Quincy C. Scott 609 Pine Way Your City, State and Zip Code				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code				15 State Employer's state ID number YS 72-300987		16 State wages, tips, etc. \$10,276.32	
				17 State income tax \$1,416.00		18 Local wages, tips, etc.	
				19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2011** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 012-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 14-1XXXXXX				1 Wages, tips, other compensation \$19,976.25		2 Federal income tax withheld \$2,928.25	
c Employer's name, address, and ZIP code Davis Young School District 4816 Ridge Avenue Philadelphia, PA 19141				3 Social security wages \$19,976.25		4 Social security tax withheld \$839.00	
				5 Medicare wages and tips \$19,976.25		6 Medicare tax withheld \$289.66	
				7 Social security tips		8 Allocated tips	
				9		10 Dependent care benefits	
d Control number				11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial Last name Suff. Alma Scott 609 Summers Lane Your City, State and Zip Code				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>		12b	
				14 Other Sick pay \$7,890		12c	
						12d	
f Employee's address and ZIP code				15 State Employer's state ID number YS 89-8795234		16 State wages, tips, etc. \$19,857.00	
				17 State income tax \$834.00		18 Local wages, tips, etc.	
				19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2011** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_

## Line 8a—Interest

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>P &amp; A Financial</b> <b>124 E. Main Street</b> <b>Cherryville, NC 28021</b>		Payer's RTN (optional) 1 Interest income <b>\$ 465.89</b> 2 Early withdrawal penalty <b>\$ 45.63</b>	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> <b>Interest Income</b> Form <b>1099-INT</b>
PAYER'S federal identification number <b>13-3XXXXXX</b>	RECIPIENT'S identification number <b>011-XX-XXXX</b>	3 Interest on U.S. Savings Bonds and Treas. obligations <b>\$</b>	
RECIPIENT'S name <b>Quincy C. Scott</b>  Street address (including apt. no.) <b>607 Oak Street</b> City, state, and ZIP code <b>Your City, State and ZIP Code</b>		4 Federal income tax withheld <b>\$</b>	5 Investment expenses <b>\$</b>
Account number (see instructions)		6 Foreign tax paid <b>\$</b>	7 Foreign country or U.S. possession
8 Tax-exempt interest <b>\$</b>		9 Specified private activity bond interest <b>\$</b>	
10 Tax-exempt bond CUSIP no. (see instructions)		<div style="border: 1px solid black; padding: 5px;"> <b>Copy B</b>  <b>For Recipient</b>            This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.         </div>	
Form <b>1099-INT</b> (keep for your records) Department of the Treasury - Internal Revenue Service			

## Line 19—Unemployment Compensation

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. <b>Employment Security Commission</b> <b>P.O. Box 401</b> <b>Atlanta, GA 30308</b>		1 Unemployment compensation <b>\$ 12,000.00</b> 2 State or local income tax refunds, credits, or offsets <b>\$</b>	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> <b>Certain Government Payments</b> Form <b>1099-G</b>
PAYER'S federal identification number <b>14-3XXXXXX</b>	RECIPIENT'S identification number <b>011-XX-XXXX</b>	3 Box 2 amount is for tax year	4 Federal income tax withheld <b>\$ 1,200.00</b>
RECIPIENT'S name <b>Quincy C. Scott</b>  Street address (including apt. no.) <b>609 Pine Way</b> City, state, and ZIP code <b>Your City, State and ZIP Code</b>		5 ATAA/RTAA payments <b>\$</b>	6 Taxable grants <b>\$</b>
Account number (see instructions)		7 Agriculture payments <b>\$</b>	8 If checked, box 2 is trade or business income <input type="checkbox"/>
9 Market gain <b>\$</b>		10a State	10b State identification no.
11 State income tax withheld <b>\$</b>		<div style="border: 1px solid black; padding: 5px;"> <b>Copy B</b>  <b>For Recipient</b>            This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.         </div>	
Form <b>1099-G</b> (keep for your records) Department of the Treasury - Internal Revenue Service			

**Refund Monitor – Refund (Balance Due): \$ \_\_\_\_\_**

## Line 21—Other Income

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, address, ZIP code, federal identification number, and telephone number <b>SeaBolt Casino</b> <b>21 Ace Lane</b> <b>Lincolnton, NC 28092</b>  <b>14-XXXXXXX 336-555-XXXX</b>	1 Gross winnings <b>\$5,000.00</b>	2 Federal income tax withheld <b>\$600.00</b>	OMB No. 1545-0238  <b>2011</b> <b>Form W-2G</b> <b>Certain Gambling Winnings</b>
	3 Type of wager <b>Slots</b>	4 Date won <b>10/30/2011</b>	
	5 Transaction	6 Race	
	7 Winnings from identical wagers	8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code <b>Quincy C. Scott</b> <b>609 Pine Way</b> <b>Your City, State and ZIP Code</b>	9 Winner's taxpayer identification no. <b>011-XX-XXXX</b>	10 Window	This information is being furnished to the Internal Revenue Service.  <b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.</b>
	11 First I.D.	12 Second I.D.	
	13 State/Payer's state identification no. <b>14-XXXXXXX</b>	14 State income tax withheld <b>\$65.00</b>	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. <b>Signature ► Quincy C. Scott</b>		<b>Date ► 10/30/2011</b>	
Form <b>W-2G</b>		Department of the Treasury - Internal Revenue Service	

Quincy's favorite hobby is playing the slot machines at the local casino. In addition to his winnings, Quincy had \$2,500 in losses. Alma purchased \$100 in lottery tickets and won \$14 December 23, 2011.

**Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_**

## Line 48—Credit for Child and Dependent Care Expenses

Quincy and Alma paid Geraldine's Day Care Center \$3,380 to watch Christian after school each day. The center's address is 128 Wilson Lane, Your City, State, and ZIP Code. Its employer identification number (EIN) is 14-5XXXXXX

**Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_**

## Line 50—Retirement Savings Contribution Credit, Form 8880

Quincy contributed to a retirement plan at work. Quincy and Alma were not full time students and they did not receive a distribution from their retirement plan. Check to see if they qualify for this credit, and if so, complete the questions on Form 8880.

## Line 64a—Earned Income Credit (EIC)

Quincy and Alma may qualify for EIC. If they do qualify for EIC, then answer the questions on the EIC schedule and the EIC worksheet.

**Refund Monitor – Refund (Balance Due): \$\_\_\_\_\_**

## Line 74a—Amount You Want Refunded to You

Quincy and Colby would like to use part of their refund to purchase \$3500 in savings bond and direct deposit the remainder into their checking account. (See the check for their bank routing and account numbers.)

**Refund deposit into checking account: \$\_\_\_\_\_**

**Refund used to purchase savings bonds: \$3,500 in their grandson's name**

**\$\_\_\_\_\_**



Signature Line

Quincy and Alma want to use the Practitioner PIN program to sign their return. Quincy and Alma sign authorization Form 8879, giving you, the preparer, permission to enter PINs for them. Enter 34560 for Quincy and 12987 for Alma.

Complete Section C of Form 13614-C Interview and Intake Sheet.

Quincy C. Scott  
607 Oak Street  
Your City, State and ZIP Code

1234  
15-000000000

PAY TO THE  
ORDER OF

\$

DOLLARS

ASIA FINANCIAL BANK  
Anyplace, NY 10000

For

:062005690 | :00578965542 1234